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**CALDWELL PARISH POLICE JURY**  
**Columbia, Louisiana**

**Primary Government Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Year Ended**  
**December 31, 2001**  
**With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of this report is to be made available to any citizen and subject to the provisions of the Louisiana Constitution of 1974, Article 1, Section 1, the Kongo office of the parish clerk of court, where appropriate, at the office of the parish clerk of court.

Release Date 7.24.02

**VERNON R**  
**COON**  
CERTIFIED PUBLIC ACCOUNTANT

**CALDWELL PARISH POLICE JURY**  
Columbia, Louisiana

Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
December 31, 2001  
With Supplemental Information Schedules

**C O N T E N T S**

	<u>Statement</u>	<u>Page No.</u>
<b>Independent Auditor's Report</b>		3
<b>Primary Government Financial Statements:</b>		
Combined Balance Sheet - All Fund Types and Account Groups	A	6
Governmental Fund Type:		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances	B	7
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Funds (Excluding Criminal Court Special Revenue Fund)	C	9
Notes to the Financial Statements		11
	<u>Schedule</u>	<u>Page No.</u>
<b>Supplemental Information Schedules:</b>		
Special Revenue Funds:		
Combining Balance Sheet	1	30
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	2	31

CALDWELL PARISH POLICE JURY  
Columbia, Louisiana  
Contents, December 31, 2001

C O N T E N T S (CONTD.)

**Supplemental Information Schedules: (Contd.)**

Special Revenue Funds: (Contd.)

Maintenance Funds:

Combining Balance Sheet	3	32
-------------------------	---	----

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	4	33
---	---	----

Debt Service Funds:

Combining Balance Sheet	5	35
-------------------------	---	----

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	6	36
---	---	----

Capital Projects Funds:

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	7	38
---	---	----

Schedule of Compensation Paid Police Jurors	8	40
---	---	----

**Independent Auditor's Reports Required by *Government Auditing Standards*:**

Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting		42
---	--	----

Schedule of Findings and Questioned Costs	9	44
---	---	----

Summary Schedule of Prior Audit Findings	10	45
--	----	----



## Independent Auditor's Report

### CALDWELL PARISH POLICE JURY

Columbia, Louisiana

MEMBER AMERICAN  
INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS  
  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC  
ACCOUNTANTS  
  
PRACTICE LIMITED TO  
GOVERNMENTAL  
ACCOUNTING, AUDITING  
AND FINANCIAL REPORTING

I have audited the primary government financial statements of the Caldwell Parish Police Jury, as of December 31, 2001, and for the year then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the Caldwell Parish Police Jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Caldwell Parish Police Jury, as of December 31, 2001, and the results of its operations for the year then ended, in conformity with U.S. generally accepted accounting principles.

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CALDWELL PARISH POLICE JURY

Columbia, Louisiana

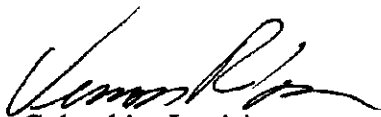
Independent Auditor's Report,

December 31, 2001

However, the primary government financial statements, because they do not include the financial data of component units of the Caldwell Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Caldwell Parish Police Jury at December 31, 2001, and the results of its operations for the year then ended in conformity with U.S. generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Caldwell Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued a report dated June 27, 2002, on my consideration of the Caldwell Parish Police Jury's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



Columbia, Louisiana

June 27, 2002

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(OVERVIEW)**

**CALDWELL PARISH POLICE JURY**  
Columbia, Louisiana  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, December 31, 2001

	GOVERNMENTAL FUND TYPE.....				FIDUCIARY	ACCOUNT GROUPS			
				BAYOU DECHENE CAPITAL PROJECT	SALES TAX AGENCY FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	TOTAL (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE						
ASSETS AND OTHER DEBITS									
Cash and cash equivalents	\$914,692	\$2,130,531	\$656,894		\$106,685			\$3,808,802	
Receivables	317,696	721,787		\$6,514				1,045,997	
Due from other funds	43,440	87,364				\$5,922,936	\$606,743	130,804	
Land, buildings, and equipment								5,922,936	
Amount available in debt service funds								606,743	
Amount to be provided for retirement of general long-term obligations							161,673	161,673	
TOTAL ASSETS AND OTHER DEBITS	\$1,275,828	\$2,939,682	\$656,894	\$6,514	\$106,685	\$5,922,936	\$768,416	\$11,676,955	
LIABILITIES AND FUND EQUITY									
Liabilities:									
Cash overdraft		\$5,197						\$5,197	
Accounts payable	\$12,517	75,748		\$6,514	\$2,319			97,098	
Due to other funds		28,742			102,062			130,804	
Due to other agencies					2,304			2,304	
Matured principal and interest payable			\$50,151					50,151	
Compensated absences payable							\$83,416	83,416	
Bonds an certificates of indebtedness payable							685,000	685,000	
Total Liabilities	12,517	109,687	50,151	6,514	106,685	NONE	768,416	1,053,970	
Fund Equity:									
Investment in general fixed assets						\$5,922,936		5,922,936	
Fund balances:									
Reserved for debt service			606,743					606,743	
Unreserved - undesignated	1,263,311	2,829,995						4,093,306	
Total Fund Equity	1,263,311	2,829,995	606,743	NONE	NONE	5,922,936	NONE	10,622,985	
TOTAL LIABILITIES AND FUND EQUITY	\$1,275,828	\$2,939,682	\$656,894	\$6,514	\$106,685	\$5,922,936	\$768,416	\$11,676,955	

The accompanying notes are an integral part of this statement.

**CALDWELL PARISH POLICE JURY**  
**Columbia, Louisiana**  
**GOVERNMENTAL FUND TYPE**

**Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2001**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<b>REVENUES</b>					
Taxes:					
Ad valorem taxes	\$167,692	\$630,731			\$798,423
Sales and use taxes	170,845	1,018,430			1,189,275
Other taxes, penalties, and interest	14,523	2,191			16,714
Licenses and permits	78,904				78,904
Intergovernmental revenues:					
Federal funds - federal grants	39,939			\$42,671	82,610
State funds:					
Parish transportation funds		142,447			142,447
State revenue sharing (net)	16,644	64,538			81,182
Severance taxes	401,863				401,863
Other state funds	51,282		\$96,125	10,959	158,366
Local funds	23,495				23,495
Fees, charges, and commissions for services	46	129,888			129,934
Fines and forfeitures		128,352			128,352
Use of money and property	55,128	86,062	35,736		176,926
Other revenues	86,417	29,440			115,857
Total revenues	<u>1,106,778</u>	<u>2,232,079</u>	<u>131,861</u>	<u>53,630</u>	<u>3,524,348</u>
<b>EXPENDITURES</b>					
Current:					
General government:					
Legislative	82,707				82,707
Judicial	69,406	183,048			252,454
Executive	83,352				83,352
Elections	40,494				40,494
Financial and administrative	22,009			3,150	25,159
Other general government	420,803	67,764			488,567
Public safety	118,439	86,377			204,816
Public works	43,914	1,321,057			1,364,971
Health and welfare	32,407	22,066			54,473
Culture and recreation		319,045			319,045
Economic development and assistance	63,081	15,064		10,959	89,104

(Continued)



## CALDWELL PARISH POLICE JURY

Columbia, Louisiana

## GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances, etc.

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
<b>EXPENDITURES (CONTD.)</b>					
Current: (Contd.)					
Transportation	\$10,795				\$10,795
Intergovernmental	29,960				29,960
Debt service:					
Principal	17,114		\$240,000		257,114
Interest	2,042		46,656		48,698
Capital outlay	2,604	\$30,037		\$39,521	72,162
Total expenditures	<u>1,039,127</u>	<u>2,044,458</u>	<u>286,656</u>	<u>53,630</u>	<u>3,423,871</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>67,651</u>	<u>187,621</u>	<u>(154,795)</u>	<u>NONE</u>	<u>100,477</u>
<b>OTHER FINANCING SOURCES (Uses)</b>					
Operating transfers in		490,000			490,000
Operating transfers out		(490,000)			(490,000)
Total other financing sources (use)	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE</b>	<u>67,651</u>	<u>187,621</u>	<u>(154,795)</u>	<u>NONE</u>	<u>100,477</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,195,660</u>	<u>2,642,374</u>	<u>761,538</u>	<u>NONE</u>	<u>4,599,572</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$1,263,311</u>	<u>\$2,829,995</u>	<u>\$606,743</u>	<u>NONE</u>	<u>\$4,700,049</u>

(Concluded)

The accompanying notes are an integral part of this statement.

CALDWELL PARISH POLICE JURY  
Columbia, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL  
AND SPECIAL REVENUE FUNDS  
(Excluding Criminal Court Special Revenue Fund)

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Budget  
(GAAP Basis) and Actual  
For the Year Ended December 31, 2001

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>						
Taxes:						
Ad valorem taxes	\$158,240	\$167,692	\$9,452	\$644,454	\$630,731	(\$13,723)
Sales and use taxes	155,000	170,845	15,845	943,000	1,018,430	75,430
Other taxes, penalties, and interest	11,240	14,523	3,283	973	2,191	1,218
Licenses and permits	81,000	78,904	(2,096)			
Intergovernmental revenues:						
Federal funds - federal grants	4,036	39,939	35,903			
State funds:						
Parish transportation funds				138,000	142,447	4,447
State revenue sharing (net)	12,597	16,644	4,047	55,936	64,538	8,602
Severance taxes	262,880	401,863	138,983			
Other state funds	77,082	51,282	(25,800)	11,272		(11,272)
Local funds		23,495	23,495			
Fees, charges, and commissions for services	50	46	(4)	73,008	91,500	18,492
Fines and forfeitures				591	447	(144)
Use of money and property	38,964	55,128	16,164	53,149	86,062	32,913
Other revenues	4,051	86,417	82,366	29,611	29,431	(180)
Total revenues	<u>805,140</u>	<u>1,106,778</u>	<u>301,638</u>	<u>1,949,994</u>	<u>2,065,777</u>	<u>115,783</u>
<b>EXPENDITURES</b>						
Current:						
General government:						
Legislative	83,678	82,707	971			
Judicial	75,791	69,406	6,385	2,500	1,200	1,300
Executive	99,935	83,352	16,583			
Elections	41,750	40,494	1,256			
Finance and administrative	26,043	22,009	4,034			
Other general government	456,808	420,803	36,005	68,561	67,764	797
Public safety	127,966	118,439	9,527	92,554	86,377	6,177
Public works		43,914	(43,914)	1,317,877	1,321,057	(3,180)
Health and welfare	39,733	32,407	7,326	22,633	22,066	567
Culture and recreation				330,486	319,045	11,441

(Continued)

## CALDWELL PARISH POLICE JURY

Columbia, Louisiana

## GOVERNMENTAL FUND TYPE - GENERAL

## AND SPECIAL REVENUE FUNDS

(Excluding Criminal Court Special Revenue Fund)

Combined Statement of Revenues, Expenditures,

and Changes in Fund Balances - Budget

(GAAP Basis) and Actual, etc.

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
			VARIANCE FAVORABLE (UNFAVORABLE)			VARIANCE FAVORABLE (UNFAVORABLE)
	<u>BUDGET</u>	<u>ACTUAL</u>		<u>BUDGET</u>	<u>ACTUAL</u>	
<b>EXPENDITURES (Contd.)</b>						
Current: (Contd.)						
Economic development						
and assistance	\$65,252	\$63,081	\$2,171	\$15,603	\$15,064	\$539
Transportation	12,265	10,795	1,470			
Intergovernmental		29,960	(29,960)			
Debt Service:						
Principal		17,114	(17,114)			
Interest		2,042	(2,042)			
Capital outlay		2,604	(2,604)	21,500	30,037	(8,537)
Other expenditures						
Total expenditures	<u>1,029,221</u>	<u>1,039,127</u>	<u>(9,906)</u>	<u>1,871,714</u>	<u>1,862,610</u>	<u>9,104</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(224,081)</u>	<u>67,651</u>	<u>291,732</u>	<u>78,280</u>	<u>203,167</u>	<u>124,887</u>
<b>OTHER FINANCING SOURCE (Use)</b>						
Sale of fixed assets						
Operating transfer in				490,000	490,000	
Operating transfers out				(490,000)	(490,000)	
Total other financing sources (use)	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE</b>	<u>(224,081)</u>	<u>67,651</u>	<u>291,732</u>	<u>78,280</u>	<u>203,167</u>	<u>124,887</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>224,081</u>	<u>1,195,660</u>	<u>971,579</u>	<u>77,001</u>	<u>2,649,775</u>	<u>2,572,774</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>NONE</u>	<u>\$1,263,311</u>	<u>\$1,263,311</u>	<u>\$155,281</u>	<u>\$2,852,942</u>	<u>\$2,697,661</u>

(Concluded)

The accompanying notes are an integral part of this statement.

**CALDWELL PARISH POLICE JURY**  
**Columbia, Louisiana**

**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2001**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Caldwell Parish Police Jury is the governing authority for Caldwell Parish and is a political subdivision of the State of Louisiana. The police jury is governed by seven jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January 2004.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

In accomplishing its objectives, the police jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Caldwell Parish Police Jury is the financial reporting entity for Caldwell Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Caldwell Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
  - a. The ability of the police jury to impose its will on that organization and/or

**CALDWELL PARISH POLICE JURY**

Columbia, Louisiana

**Notes to the Financial Statements (Continued)**

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the police jury has determined that the following component units are part of the reporting entity:

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Thirty-Seventh Judicial District Criminal Court	December 31	2 & 3
Gravity Drainage District #1	December 31	1 & 3
Columbia Heights Waterworks District #1	December 31	1 & 3
East Columbia Waterworks District	December 31	1 & 3
Columbia Heights Sewerage District	December 31	1 & 3
Kelly Waterworks District	October 31	1 & 3
Crossroad Water System	December 31	1 & 3
East Columbia Sewerage District	December 31	1 & 3
Columbia Heights Fire District	December 31	1 & 3
Columbia Eastside Fire District	December 31	1 & 3
Caldwell Parish:		
Sheriff	June 30	2 & 3
Assessor	December 31	2 & 3
Clerk of Court	December 31	2 & 3
Library	December 31	1 & 3
Hospital Service District #1	December 31	1 & 3
Housing Authority	December 31	1 & 3
Airport Authority	December 31	1 & 3
Fire Protection District #1	December 31	1 & 3
Recreation District	December 31	1 & 3

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraph, are included in the accompanying primary government financial statements.

## **CALDWELL PARISH POLICE JURY**

Columbia, Louisiana

### **Notes to the Financial Statements (Continued)**

These primary government (police jury) financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are considered part of the primary government (police jury) and include the Caldwell Parish Library, the Caldwell Parish Recreation District, and the Thirty-Seventh Judicial District Criminal Court.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity in accordance with generally accepted accounting principles but rather are intended to reflect only the financial statements of the primary government (police jury).

Considered in the determination of component units of the reporting entity were the Caldwell Parish Police Jury, the District Attorney and Judge for the Thirty-Seventh Judicial District, the Caldwell Council on Aging, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Caldwell Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Caldwell Parish Police Jury.

## **B. FUND ACCOUNTING**

The police jury uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the

**CALDWELL PARISH POLICE JURY**  
Columbia, Louisiana  
Notes to the Financial Statements (Continued)

providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The police jury's current operations require the use of governmental and fiduciary funds. The fund types used by the police jury are described as follows:

**Governmental Funds:**

**General Fund**

The General Fund is the general operating fund of the police jury. It accounts for all activities except those required to be accounted for in other funds.

**Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes and sales taxes. Those revenues are legally restricted by tax proposition to expenditures for specified purposes such as road and drainage maintenance and construction, library operation, hospital operation, etc.

**Debt Service Funds**

Debt service funds are used to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

**Capital Projects Funds**

These funds are used to account for financial resources to be used for the acquisition and/or construction of major capital facilities, improvements, and major repairs.

**Fiduciary Fund - Sales Tax Agency Fund**

The Sales Tax Agency Fund is used to account for sales tax collections made for other funds and governmental units. It is custodial in nature (i.e., assets equal liabilities) and does not involve measurement of operations.

## **CALDWELL PARISH POLICE JURY**

Columbia, Louisiana

Notes to the Financial Statements (Continued)

### **C. GENERAL FIXED ASSETS AND LONG-TERM OBLIGATIONS**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and estimated cost where no historical records are available. The police jury's general fixed assets are valued at actual historical cost. Approximately 54 per cent of the library's fixed assets are valued at actual cost while the remaining 46 per cent (books and periodicals) are valued using a moving-average basis. No depreciation has been provided on general fixed assets.

The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized. Public domain (infrastructure) general fixed assets consisting of roads, bridges, drainage, parking lots, etc. are not capitalized, as these assets are immovable and of value only to the police jury.

Long-term obligations, such as revenue bonds and certificates of indebtedness are recognized as a liability of a governmental fund only when due. For other long-term obligations, such as compensated absences, only that portion expected to be financed from expendable, available financial resources is reported as a liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term obligations account group.

### **D. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency fund. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:



## **CALDWELL PARISH POLICE JURY**

Columbia, Louisiana

### **Notes to the Financial Statements (Continued)**

#### **Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Sales taxes are recognized in the month received by the police jury's sales tax collection agent. Federal and state grants are recognized when the police jury is entitled to the funds.

Fines, forfeitures, and court costs are recognized in the year they are received by the parish tax collector. Interest income on time deposits is recognized when the time deposits have matured and the interest is available.

Substantially all other revenues are recognized when they become available to the police jury.

Based on the above criteria, ad valorem taxes, federal and state grants, and fines, forfeitures, and court costs have been treated as susceptible to accrual.

#### **Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term obligations, which are recognized when due, and compensated absences, which are recognized when paid.

#### **Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

### **E. BUDGET PRACTICES**

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer during

# CALDWELL PARISH POLICE JURY

Columbia, Louisiana

## Notes to the Financial Statements (Continued)

October of each year. During November the finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the proposed budgets are then advertised in the official journal. During its regular December meeting, the police jury holds a public hearing on the proposed budgets in order to receive comments from residents of the parish. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the police jury's regular December meeting, and a notice of the adoption is then published in the official journal.

During the year, the finance committee receives monthly budgetary comparison statements, which are used as a management tool to control operations of the parish. The secretary/treasurer presents necessary budget amendments to the police jury during the year when, in his judgement, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the police jury reviews the proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal. The police jury exercises budgetary control at the functional level. Within functional levels, the secretary/treasurer has the discretion to make amendments as he deems necessary for proper control. The police jury does not utilize encumbrance accounting; however, the original budgets and any subsequent amendments are incorporated into the accounting system. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. For the year ended December 31, 2001, the police jury adopted GAAP based budgets for the General Fund and all special revenue funds except the Criminal Court Fund.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following schedule reconciles the excess (deficiency) of revenues and other sources over expenditures and other uses, for special revenue funds, as shown on the budget comparison Statement C to the same amounts shown on Statement B:

Excess of revenues and other sources over expenditures and other uses (Budgetary basis)	\$203,167
Adjustment - Criminal Court Fund not budgeted	<u>(15,546)</u>
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$187,621</u>

**CALDWELL PARISH POLICE JURY**  
Columbia, Louisiana  
Notes to the Financial Statements (Continued)

**F. CASH AND CASH EQUIVALENTS**

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2001, the police jury has cash and cash equivalents (book balances), net of cash overdrafts, totaling \$3,803,605 as follows:

Demand deposits	\$632,421
Time deposits	<u>3,171,184</u>
Total	<u>\$3,803,605</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at December 31, 2001, are secured in total as follows:

Bank Balances	<u>\$3,505,054</u>
Federal deposit insurance	\$422,481
Pledged securities (uncollateralized)	<u>4,374,631</u>
Total	<u>\$4,797,112</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

**G. VACATION AND SICK LEAVE**

The following provides detail on vacation and sick leave policies of the police jury, library, and criminal court:

Employees of the police jury and recreation district may accumulate up

## **CALDWELL PARISH POLICE JURY**

Columbia, Louisiana

### **Notes to the Financial Statements (Continued)**

to 14 days of annual leave each year with a maximum accumulation of 30 to 45 days, depending on their length of service. Employees earn 10 days of sick leave each year and may accumulate sick leave without limitation. Upon termination, retirement, or resignation, employees are paid for accumulated unused annual and sick leave up to a maximum of 90 or 105 days, depending on their years of service.

Employees of the Caldwell Parish Library accrue 10 to 22 days of annual leave each year, depending upon their professional level. Five days of accumulated leave may be carried forward each year. At termination of employment, employees are paid for all unused accumulated annual leave. Employees accrue two and one-half days of sick leave each quarter, which may be accumulated up to a maximum of 30 days. Employees are not paid for unused accumulated sick leave at termination of employment. All unused sick leave is used in the retirement benefit computation as earned service.

Employees of the Thirty-Seventh Judicial District Criminal Court earn from one to two weeks of annual leave and 10 to 15 days of sick leave each year, depending on their length of service. Annual and sick leave cannot be accumulated.

At December 31, 2001, employees as outlined above, have accumulated and vested \$83,416 of employee leave benefits, computed in accordance with GASB Codification Section C60. The liability is recorded within the general long-term obligations account group.

The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current-year expenditure within the governmental funds when leave is actually taken or when employees are paid for accrued sick leave upon retirement, while the cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

## **H. SALES TAXES**

Caldwell Parish has a four per cent sales and use tax. One per cent (parish wide) is dedicated to the Caldwell Parish School Board. Of the remaining three per cent, one per cent (parish wide) is dedicated to the debt service and operations of the parish hospital (Citizens Medical Center); one per cent (parish wide, excluding the Town of Columbia) is dedicated to maintenance and construction of roads and bridges and fire protection (0.25 per cent), and solid waste collection and disposal (0.75 per cent) and; one per cent (parish wide) is dedicated to operations of the parish General Fund (0.25 per cent) and; to solid waste collection and disposal, with any surplus to be used for the construction and maintenance of hard surface

## **CALDWELL PARISH POLICE JURY**

Columbia, Louisiana

### **Notes to the Financial Statements (Continued)**

roads (0.75 per cent) and. The parish hospital tax was passed by voters of the parish on April 2, 1977, for an indefinite period. The road, bridge, fire protection, and solid waste tax was passed on October 19, 1985, for an indefinite period. The solid waste and General Fund tax was passed on October 3, 1992, for an indefinite period.

The police jury has an agreement with the Concordia Parish School Board to collect parish sales taxes. The school board's tax department provides collection services for a fee of one and one-quarter per cent of amounts actually collected, plus the cost of travel, supplies, and postage. Taxes collected for maintaining and constructing roads and bridges, fire protection and solid waste collection and disposal, and General Fund operations are deposited directly in the police jury's sales tax account. The police jury (Sales Tax Agency Fund) distributes the taxes to other funds and agencies on a monthly basis, after deducting the above costs of collection.

#### **I. RISK MANAGEMENT**

The police jury is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the police jury maintains commercial insurance policies covering automobile, workmen's compensation and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 2001.

#### **J. TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only (overview) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

#### **2. LEVIED TAXES**

The following is a summary of authorized and levied ad valorem taxes for the year:

**CALDWELL PARISH POLICE JURY**  
**Columbia, Louisiana**  
**Notes to the Financial Statements (Continued)**

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish wide taxes:			
General Maintenance	4.00	4.07	Indefinite
Health Unit Maintenance	2.01	2.04	2007
Road Maintenance and Construction	8.14	8.14	2009
Library Maintenance	6.50	6.73	2011
Courthouse and Jail Maintenance	3.11	3.11	2010
Industrial Park and E991 Operation	2.06	2.06	2010
Recreation Maintenance	5.00	5.14	2005
Economic Development	3.08	3.17	2007

The difference between authorized and levied millages is the result of reassessments of taxable property in the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974.

The following schedule lists the ten principal taxpayers for the parish and their 2001 assessed valuation (amounts expressed in thousands):

	<u>2001 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Texas Gas Transmission Corp.	\$2,398	6.89%
Plum Creek Timber Company, LP	1,535	4.41%
Entergy Louisiana, Inc.	1,106	3.18%
BellSouth Telecommunications	1,088	3.13%
Homeland Federal Savings Bank	946	2.72%
Caldwell Bank & Trust Company	868	2.49%
Sustainable Forests, LLC	806	2.32%
Ward's Cheverolet-Oldsmobile, Inc.	564	1.62%
Entergy Louisiana, Inc.	559	1.61%
Noe Corp., LLC	452	1.30%
Total	<u>\$10,322</u>	<u>29.65%</u>

### **3. RECEIVABLES**

The following is a summary of receivables at December 31, 2001:

**CALDWELL PARISH POLICE JURY**

Columbia, Louisiana

**Notes to the Financial Statements (Continued)**

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Fund</u>	<u>Total</u>
Taxes:				
Ad valorem	\$172,322	\$647,857		\$820,179
Other	3,262			3,262
Grants:				
Federal	6,185		6,514	12,699
State	135,183	56,918		192,101
Other	744	17,012		17,756
Total	<u>\$317,696</u>	<u>\$721,787</u>	<u>\$6,514</u>	<u>\$1,045,997</u>

**4. CHANGES IN GENERAL FIXED ASSETS**

The following presents changes in general fixed assets for the year ended December 31, 2001:

	<u>Balance January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31</u>
Police Jury:				
Land	\$269,006			\$269,006
Buildings	2,504,604			2,504,604
Road equipment	989,592	\$1,750	(\$27,500)	963,842
Furniture and equipment	522,543	8,173	(1,792)	528,924
Caldwell Fire Dist. No. 1		3,500		3,500
Kelly Water System	197,105			197,105
Hebert Fire District	422,808			422,808
Kelly Fire District	248,899			248,899
Columbia Heights Fire Dist.	248,899			248,899
Sub-total	<u>5,403,456</u>	<u>13,423</u>	<u>(29,292)</u>	<u>5,387,587</u>
Library:				
Land	20,000			20,000
Buildings	184,476			184,476
Equipment and furniture	71,480	4,774		76,254
Books	238,681	17,944	(2,006)	254,619
Sub-total	<u>514,637</u>	<u>22,718</u>	<u>(2,006)</u>	<u>535,349</u>
Total	<u>\$5,918,093</u>	<u>\$36,141</u>	<u>(\$31,298)</u>	<u>\$5,922,936</u>

## CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Notes to the Financial Statements (Continued)

### 5. PENSION PLAN

Substantially all employees of the Caldwell Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final-average salary for each salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the Caldwell Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.75 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The Caldwell Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2001, 2000, and 1999, were \$47,217, \$46,073, and \$40,899, respectively, equal to the required contributions for each year. Contribution requirements of plan members and the Caldwell Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.



**CALDWELL PARISH POLICE JURY**  
**Columbia, Louisiana**  
**Notes to the Financial Statements (Continued)**

**6. CAPITAL LEASES**

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. At December 31, 2001, the police jury had a capital lease in effect for computer hardware and software. The lease had an original recorded amount of \$51,594. Lease obligations were retired from the General Fund. Final payment was made on the lease in 2001.

**7. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of long-term obligation transactions for the year ended December 31, 2001:

	<u>Bonds</u>	<u>Certificates of Indebtedness</u>	<u>Compensated Absences</u>	<u>Capital Leases</u>	<u>Total</u>
Long-term obligations, January 1 <sup>st</sup>	\$525,000	\$415,000	\$116,756	\$2,114	\$1,058,870
Additions			36,795		36,795
Reductions	(165,000)	(90,000)	(65,603)	(2,114)	(322,717)
Adjustment			(4,532)		(4,532)
Long-term obligations, December 31 <sup>st</sup>	<u>\$360,000</u>	<u>\$325,000</u>	<u>\$83,416</u>	<u>NONE</u>	<u>\$768,416</u>

The adjustment is to adjust the ending liability for compensated absences for changes in pay rates and limitations on the number of days for which an employee can be compensated.

Revenue bonds and certificates of indebtedness payable at December 31, 2001, are comprised of the following individual issues:

Hospital Revenue Bonds - \$2,300,000 - Public improvement bond issue April 1, 1978, due in annual installments of \$15,000 to \$185,000 through April 2003; interest at 5.0 to 6.0 per cent. Debt retirement payments are made from the Hospital Bond Fund. \$360,000

Certificates of Indebtedness - \$85,000 issue of November 6, 2000, for the purpose of acquiring and constructing improvements, including buildings, at the parish industrial park. The principal is due in annual installments of \$15,000 to \$19,000 through March 1, 2005, with interest at 7.5 per cent. Debt retirement payments are made from the Industrial Inducement Bond Fund. 70,000

**CALDWELL PARISH POLICE JURY**  
**Columbia, Louisiana**  
**Notes to the Financial Statements (Continued)**

Certificates of Indebtedness - \$690,000 issue of January 3, 1994, for the purpose of constructing a new health unit in Caldwell Parish. The principal is due in annual installments of \$50,000 to \$90,000 through February 15, 2004 with interest at 5.00 to 7.25 per cent. Debt retirement payments are made from the Health Unit Sinking Debt Service Fund.

	<u>255,000</u>
Total	<u><u>\$685,000</u></u>

The annual requirements to amortize all bonded debt outstanding at December 31, 2001, including interest payments of \$63,337, are as follows:

<u>Year</u>	<u>Hospital Bond</u>	<u>Certificates of Indebtedness</u>	<u>Total</u>
2002	\$191,350	\$116,425	\$307,775
2003	190,550	115,550	306,100
2004		114,037	114,037
2005		20,425	20,425
Total	<u><u>\$381,900</u></u>	<u><u>\$366,437</u></u>	<u><u>\$748,337</u></u>

As shown on Statement A, \$606,743 is available in debt service funds to service the bonds and certificates of indebtedness.

**8. DUE FROM/TO OTHER FUNDS**

Individual fund balances due from/to other funds at December 31, 2001, are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$43,440	
Special Revenue Funds:		
Road Maintenance	9,215	
Solid Waste Management	78,149	
Criminal Court		\$28,742
Sales Tax Agency Fund		<u>102,062</u>
Total	<u><u>\$130,804</u></u>	<u><u>\$130,804</u></u>

CALDWELL PARISH POLICE JURY  
Columbia, Louisiana  
Notes to the Financial Statements (Continued)

**9. LITIGATION AND CLAIMS**

At December 31, 2001, the police jury is involved in several lawsuits. In the opinion of the district attorney, legal counsel for the police jury, resolution of the suits would not materially affect the financial position of the police jury.

**10. SALES TAX AGENCY FUND - CHANGES IN ASSETS AND LIABILITIES**

The following schedule presents changes in assets and liabilities of the Sales Tax Fund for the year ended December 31, 2001:

	Balance January 1	Additions	Deletions	Balance December 31
Assets:				
Cash	\$82,691	\$1,319,249	(\$1,295,255)	\$106,685
Accounts receivable	NONE	1,319,249	(1,319,249)	NONE
Total Assets	<u>\$82,691</u>	<u>\$2,638,498</u>	<u>(\$2,614,504)</u>	<u>\$106,685</u>
Liabilities:				
Accounts payable	\$1,262	\$5,235	(\$4,178)	\$2,319
Due to other funds	79,673	1,268,012	(1,245,623)	102,062
Due to others	<u>1,756</u>	<u>46,002</u>	<u>(45,454)</u>	<u>2,304</u>
Total Liabilities	<u>\$82,691</u>	<u>\$1,319,249</u>	<u>(\$1,295,255)</u>	<u>\$106,685</u>

**11. FUND DEFICIT**

At December 31, 2001, the Criminal Court special revenue fund has a deficit fund balance of \$22,947. The deficit will be eliminated by a reduction of expenditures and an operating transfer from the parish General Fund.

**SUPPLEMENTAL INFORMATION SCHEDULES**

**CALDWELL PARISH POLICE JURY**  
**Columbia, Louisiana**  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
**As of and for the Year Ended December 31, 2001**

**SPECIAL REVENUE FUNDS**

**ROAD MAINTENANCE FUND**

The Road Maintenance Fund accounts for the maintenance of the parish highways, streets, and bridges. Financing is provided by the State of Louisiana Parish Transportation Fund, sales and use taxes, a parish wide ad valorem tax, and state revenue sharing.

**COURTHOUSE AND JAIL MAINTENANCE FUND**

The Courthouse and Jail Maintenance Fund accounts for the maintenance and operation of the parish courthouse and jail. Financing is provided by a parish wide ad valorem tax.

**INDUSTRIAL OPERATION FUND**

The Industrial Operation Fund accounts for the maintenance of the parish-owned industrial district. Financing is provided by a parish wide ad valorem tax.

**RECREATION FUND**

The Recreation Fund accounts for the maintenance of the parish-owned recreation facility. Financing is provided by parish wide ad valorem tax, state revenue sharing, interest earnings, dues, fees, and commissions.

**HEALTH UNIT MAINTENANCE FUND**

The Health Unit Maintenance Fund accounts for the maintenance and operation of the parish health unit. Financing is provided by a parish wide ad valorem tax.

**LIBRARY FUND**

The Library Fund accounts for the maintenance and operation of the Caldwell Parish Library. Financing is provided by a parish wide ad valorem tax, state revenue sharing, and grants from the Louisiana State Library.

## **CRIMINAL COURT FUND**

The Criminal Court Fund is established under Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by the district courts and district attorney and conviction fees in criminal cases be transferred to the parish treasurer and deposited into a special Criminal Court Fund account to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judge. The statute also requires that one-half of the funds (fund balance) remaining in the Criminal Court Fund at December 31 of each year be transferred to the parish General Fund.

## **SOLID WASTE FUND**

The Solid Waste Management Fund accounts for the collection and disposition of the parish's garbage and waste. Financing is provided by sales and use taxes.

## **WITNESS FEE FUND**

The Witness Fee Fund pays witness fees for law enforcement officers who appear in court while off-duty. Financing is made available through court costs designated for this purposes.

## **911 FUND**

The 911 Fund accounts for the establishment, maintenance and operation of the 911 emergency telephone system for Caldwell Parish. Financing is provided by a 5 per cent service charge on local telephone service within the parish.

CALDWELL PARISH POLICE JURY  
Columbia, Louisiana  
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 2001

	MAINT. FUNDS	CRIMINAL COURT	SOLID WASTE	WITNESS FEE	911	BLACKTOP ROAD	TOTAL
<b>ASSETS</b>							
Cash and cash equivalents	\$871,526		\$713,056	\$1,420	\$193,257	\$351,272	\$2,130,531
Receivables	705,794	\$12,982		50	2,961		721,787
Due from other funds	9,215		78,149				87,364
<b>TOTAL ASSETS</b>	<u>\$1,586,535</u>	<u>\$12,982</u>	<u>\$791,205</u>	<u>\$1,470</u>	<u>\$196,218</u>	<u>\$351,272</u>	<u>\$2,939,682</u>
<b>LIABILITIES AND FUND EQUITY</b>							
Liabilities:							
Cash overdraft		\$5,197					\$5,197
Accounts payable	\$33,962	1,990	\$35,691		\$2,272	\$1,833	75,748
Due to other funds		28,742					28,742
Total liabilities	<u>33,962</u>	<u>35,929</u>	<u>35,691</u>	<u>NONE</u>	<u>2,272</u>	<u>1,833</u>	<u>109,687</u>
Fund Equity - fund balances - unreserved - undesignated	<u>1,552,573</u>	<u>(22,947)</u>	<u>755,514</u>	<u>\$1,470</u>	<u>193,946</u>	<u>349,439</u>	<u>2,829,995</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$1,586,535</u>	<u>\$12,982</u>	<u>\$791,205</u>	<u>\$1,470</u>	<u>\$196,218</u>	<u>\$351,272</u>	<u>\$2,939,682</u>

**CALDWELL PARISH POLICE JURY**  
Columbia, Louisiana  
**SPECIAL REVENUE FUNDS**

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2001

	MAINTENANCE FUNDS	CRIMINAL COURT	SOLID WASTE	WITNESS FEE	911	BLACKTOP ROAD	TOTAL
<b>REVENUES</b>							
Taxes:							
Ad valorem taxes	\$630,731						\$630,731
Sales and use taxes	106,504		\$911,926				1,018,430
Other taxes, penalties, and interest	2,191						2,191
Intergovernmental revenues:							
State grants:							
Parish transportation funds	142,447						142,447
State revenue sharing (net)	64,538						64,538
Fees, charges, and commissions for services	33,931	38,388		\$2,645	\$54,924		129,888
Fines and forfeitures	447	127,905					128,352
Use of money and property	41,042		25,779		8,611	\$10,630	86,062
Other revenues	29,223	9			208		29,440
Total revenues	1,051,054	166,302	937,705	2,645	63,743	10,630	2,232,079

**EXPENDITURES**

## Current:

## General government:

## Judicial

## Other general government

## Public safety

## Public works

## Health and welfare

## Culture and recreation

## Economic development and assistance

	181,848		1,200			183,048
	67,764					67,764
				86,377		86,377
	517,569		453,221		350,267	1,321,057
	22,066					22,066
	319,045					319,045
	15,064					15,064



Capital outlay	24,468				5,569		30,037
Total expenditures	<u>965,976</u>	<u>181,848</u>	<u>453,221</u>	<u>1,200</u>	<u>91,946</u>	<u>350,267</u>	<u>2,044,458</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	85,078	(15,546)	484,484	1,445	(28,203)	(339,637)	187,621
<b>OTHER FINANCING SOURCES (Uses)</b>							
Operating transfer in	(40,000)		(450,000)		40,000	450,000	490,000
Operating transfer out	<u>(40,000)</u>	<u>NONE</u>	<u>(450,000)</u>	<u>NONE</u>	<u>40,000</u>	<u>450,000</u>	<u>(490,000)</u>
Total other financing sources (uses)							NONE
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	45,078	(15,546)	34,484	1,445	11,797	110,363	187,621
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,507,495</u>	<u>(7,401)</u>	<u>721,030</u>	<u>25</u>	<u>182,149</u>	<u>239,076</u>	<u>2,642,374</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$1,552,573</u>	<u>(\$22,947)</u>	<u>\$755,514</u>	<u>\$1,470</u>	<u>\$193,946</u>	<u>\$349,439</u>	<u>\$2,829,995</u>

**CALDWELL PARISH POLICE JURY**  
**Columbia, Louisiana**  
**SPECIAL REVENUE - MAINTENANCE FUNDS**

Combining Balance Sheet, December 31, 2001

	ROAD	COURTHOUSE AND JAIL	INDUSTRIAL OPERATION	RECREATION	HEALTH UNIT	LIBRARY	TOTAL
<b>ASSETS</b>							
Cash and cash equivalents	\$113,332	\$73,198	\$81,126	\$164,444	\$253,803	\$185,623	\$871,526
Receivables	231,247	74,027	49,025	134,419	48,532	168,544	705,794
Due from other funds	9,215						9,215
<b>TOTAL ASSETS</b>	<u>\$353,794</u>	<u>\$147,225</u>	<u>\$130,151</u>	<u>\$298,863</u>	<u>\$302,335</u>	<u>\$354,167</u>	<u>\$1,586,535</u>
<b>LIABILITIES AND FUND EQUITY</b>							
Liabilities - Accounts payable	\$14,597	\$3,355	\$1,793	\$5,563	\$2,548	\$6,106	\$33,962
Fund Equity - fund balances - unreserved - undesignated	339,197	143,870	128,358	293,300	\$299,787	348,061	1,552,573
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$353,794</u>	<u>\$147,225</u>	<u>\$130,151</u>	<u>\$298,863</u>	<u>\$302,335</u>	<u>\$354,167</u>	<u>\$1,586,535</u>

**CALDWELL PARISH POLICE JURY**  
Columbia, Louisiana  
**SPECIAL REVENUE - MAINTENANCE FUNDS**

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2001

	ROAD	COURTHOUSE AND JAIL	INDUSTRIAL OPERATION	RECREATION	HEALTH UNIT	LIBRARY	TOTAL
<b>REVENUES</b>							
Taxes:							
Ad valorem taxes	\$188,537	\$72,033	\$47,984	\$119,053	\$47,248	\$155,876	\$630,731
Sales and use taxes	106,504						106,504
Other taxes, penalties, and interest	655	250	166	414	164	542	2,191
Intergovernmental revenues:							
State funds - state grants:							
Parish transportation funds	142,447						142,447
State revenue sharing (net)	33,287			21,019		10,232	64,538
Fees, charges, and commissions for services				15,994		17,937	33,931
Fines and forfeitures						447	447
Use of money and property	5,785	2,605	2,901	9,570	11,614	8,567	41,042
Other revenues	23,049	74		100		6,000	29,223
Total revenues	<u>500,264</u>	<u>74,962</u>	<u>51,051</u>	<u>166,150</u>	<u>59,026</u>	<u>199,601</u>	<u>1,051,054</u>
<b>EXPENDITURES</b>							
Current:							
General government - other		67,764					67,764
Public works	517,569						517,569
Health and welfare					22,066		22,066
Culture and recreation				168,530		150,515	319,045
Economic development and assistance			15,064				15,064
Capital outlay	1,750					22,718	24,468
Total expenditures	<u>519,319</u>	<u>67,764</u>	<u>15,064</u>	<u>168,530</u>	<u>22,066</u>	<u>173,233</u>	<u>965,976</u>

EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(19,055)	7,198	35,987	(2,380)	36,960	26,368	85,078
OTHER FINANCING SOURCES (Uses) Operating transfer out	NONE	NONE	(40,000)	NONE	NONE	NONE	(40,000)
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE	(19,055)	7,198	(4,013)	(2,380)	36,960	26,368	45,078
FUND BALANCES AT BEGINNING OF YEAR	358,252	136,672	132,371	295,680	262,827	321,693	1,507,495
FUND BALANCES AT END OF YEAR	<u>\$339,197</u>	<u>\$143,870</u>	<u>\$128,358</u>	<u>\$293,300</u>	<u>\$299,787</u>	<u>\$348,061</u>	<u>\$1,552,573</u>

**CALDWELL PARISH POLICE JURY**  
**Columbia, Louisiana**  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
**As of and for the Year Ended December 31, 2001**

**DEBT SERVICE FUNDS**

**HOSPITAL SINKING FUND**

The Hospital Sinking Fund accumulates monies for retirement of the March 6, 1978, bond issue used to construct the parish hospital. Financing is provided by sales and use tax.

**HEALTH UNIT SINKING FUND**

The Health Unit Sinking Fund accumulates monies for retirement of the 1994 certificates of indebtedness issued to construct the parish health unit. Financing is provided by transfers from Health Unit Maintenance Fund.

**HEALTH UNIT BOND RESERVE**

The Health Unit Bond Reserve Fund maintains a reserve of \$50,000 as required by the 1995 certificates of indebtedness to be used solely for the purpose of paying principal and interest on certificates which would otherwise be in default.

CALDWELL PARISH POLICE JURY  
Columbia, Louisiana  
DEBT SERVICE FUNDS

Combining Balance Sheet, December 31, 2001

	<u>HOSPITAL SINKING</u>	<u>HEALTH UNIT SINKING</u>	<u>HEALTH UNIT RESERVE</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash and cash equivalents	<u>\$484,764</u>	<u>\$96,706</u>	<u>\$75,424</u>	<u>\$656,894</u>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities: Matured principal and interest payable	\$50,151			\$50,151
Fund Equity - fund balances - reserved for debt service	<u>434,613</u>	<u>\$96,706</u>	<u>\$75,424</u>	<u>606,743</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$484,764</u>	<u>\$96,706</u>	<u>\$75,424</u>	<u>\$656,894</u>

CALDWELL PARISH POLICE JURY  
Columbia, Louisiana  
DEBT SERVICE FUNDS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2001

	<u>HOSPITAL SINKING</u>	<u>HEALTH UNIT SINKING</u>	<u>HEALTH UNIT RESERVE</u>	<u>TOTAL</u>
<b>REVENUES</b>				
State funds		\$96,125		\$96,125
Use of money and property	\$28,177	3,198	\$4,361	35,736
Total revenues	<u>28,177</u>	<u>99,323</u>	<u>4,361</u>	<u>131,861</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal	165,000	75,000		240,000
Interest and other charges	26,343	20,313		46,656
Total expenditures	<u>191,343</u>	<u>95,313</u>	<u>NONE</u>	<u>286,656</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(163,166)	4,010	4,361	(154,795)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>597,779</u>	<u>92,696</u>	<u>71,063</u>	<u>761,538</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$434,613</u>	<u>\$96,706</u>	<u>\$75,424</u>	<u>\$606,743</u>

**CALDWELL PARISH POLICE JURY**  
**Columbia , Louisiana**  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
**As of and for the Year Ended December 31, 2001**

**CAPITAL PROJECTS FUNDS**

**BAYOU DECHENE RESERVOIR FUND**

The Bayou DeChene Reservoir Fund accounts for engineering and construction work at Bayou DeChene. Construction of the reservoir is funded by the Louisiana Department of Transportation through a cooperative endeavor agreement with the police jury.

**LOUISIANA COMMUNITY DEVELOPMENT  
BLOCK GRANT FUNDS**

Louisiana Community Development Block Grant (LCDBG) funds account for the construction and improvements to fire protection facilities and water systems. Financing is provided by grants from the United States Department of Housing and Urban Development through the Louisiana Division of Administration.



**CALDWELL PARISH POLICE JURY**  
**Columbia, Louisiana**  
**CAPITAL PROJECTS FUNDS**

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2001

	<u>BAYOU DECHENE RESERVOIR</u>	<u>LCDBG GRANT 107-900482</u>	<u>TOTAL</u>
<b>REVENUES</b>			
Intergovernmental revenues:			
Federal funds - federal grants		\$42,671	\$42,671
State funds - state grants	\$10,959		10,959
Total revenues	<u>10,959</u>	<u>42,671</u>	<u>53,630</u>
<b>EXPENDITURES</b>			
Current:			
General government - finance and administrative		3,150	3,150
Economic development and assistance	10,959		10,959
Capital outlay		39,521	39,521
Total expenditures	<u>10,959</u>	<u>42,671</u>	<u>53,630</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	NONE	NONE	NONE
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>

**CALDWELL PARISH POLICE JURY**  
**Columbia , Louisiana**  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
**As of and for the Year Ended December 31, 2001**

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$900 per month and the other jurors receive \$800 per month.

**Schedule 8****CALDWELL PARISH POLICE JURY  
Columbia, Louisiana****Schedule of Compensation Paid Police Jurors  
For the Year Ended December 31, 2001**

Buddy Bailes, President	\$10,800
Jerry Bailey	9,600
Eddie Hearn	9,600
Denis Jacobson	9,600
Robert Ryan	9,600
Roy Smith	9,600
Jeffery Wyant	<u>9,600</u>
Total	<u><u>\$68,400</u></u>

**Independent Auditor's Reports  
on Compliance with  
Laws, Regulations, Contracts, and Grants,  
and Internal Control**

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**Independent Auditor's Report on Compliance and  
Internal Control Over Financial Reporting**

**CALDWELL PARISH POLICE JURY**  
Columbia, Louisiana

I have audited the primary government financial statements of the Caldwell Parish Police Jury as of and for the year ended December 31, 2001, and have issued my report thereon dated June 27, 2002. I conducted my audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Caldwell Parish Police Jury's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the Caldwell Parish Police Jury's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

MEMBER AMERICAN  
INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS  
  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC  
ACCOUNTANTS  
  
PRACTICE LIMITED TO  
GOVERNMENTAL  
ACCOUNTING, AUDITING  
AND FINANCIAL REPORTING

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**CALDWELL PARISH POLICE JURY**

Columbia, Louisiana

**Independent Auditor's Report on Compliance**

**And Internal Control Over Financial Reporting, etc.**

**December 31, 2001**

This report is intended solely for the information and use of the Caldwell Parish Police Jury and management of the jury's office and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to be 'V. R. R.', is written over the printed text of the signature block.

Columbia, Louisiana

June 27, 2002

**CALDWELL PARISH POLICE JURY**  
Columbia, Louisiana

**Schedule of Findings and Questioned Costs**  
**For the Year ended December 31, 2001**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the Caldwell Parish Police Jury.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance material to the financial statements of the Caldwell Parish Police Jury were disclosed during the audit.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

No findings resulted from the financial statement audit.

CALDWELL PARISH POLICE JURY  
Columbia, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year ended December 31, 2001

There were no reportable findings for the year ended December 31, 2000.